

<b>Notice of References Cited</b>	Application/Control No. 09/866,544	Applicant(s)/Patent Under Reexamination ABRAHM ET AL.	
	Examiner JAGDISH PATEL	Art Unit 3624	Page 1 of 1

**U.S. PATENT DOCUMENTS**

*		Document Number Country Code-Number-Kind Code	Date MM-YYYY	Name	Classification
*	A	US-2002/0143673	10-2002	Hitchings et al.	705/30
	B	US-			
	C	US-			
	D	US-			
	E	US-			
	F	US-			
	G	US-			
	H	US-			
	I	US-			
	J	US-			
	K	US-			
	L	US-			
	M	US-			

**FOREIGN PATENT DOCUMENTS**

*		Document Number Country Code-Number-Kind Code	Date MM-YYYY	Country	Name	Classification
	N					
	O					
	P					
	Q					
	R					
	S					
	T					

**NON-PATENT DOCUMENTS**

*		Include as applicable: Author, Title Date, Publisher, Edition or Volume, Pertinent Pages)
	U	Morris, et al. ; Deferred exchange regulations issued. (Internal Revenue Service regulations) National Real Estate Investor, v32, n10, p32(2) Sept, 1990
	V	Fellows, et al. "Deferred like-kind exchanges: an analysis of the proposed regulations under section 1031(a)(3)" Tax Executive, 42, n5, 299(10) Sept-Oct, 1990
	W	
	X	

\*A copy of this reference is not being furnished with this Office action. (See MPEP § 707.05(a).)  
Dates in MM-YYYY format are publication dates. Classifications may be US or foreign.